

## Fast Facts for Employers

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### A Message to Illinois Employers

As the prime movers in the world of economic development, business owners need accurate information, and they need it quickly. Our aim in providing this brochure is to get you what you need to manage your business enterprise in today's environment.

*Fast Facts* will get to you, the business owner:

- Guidance on how to comply with the Illinois unemployment insurance law
- Information about when you become subject to the law
- Clear descriptions of how your unemployment insurance rate is calculated
- Proper methods for protesting unemployment insurance claims by former employees

*Fast Facts* will also introduce you to employment resources to help you find the right employees, at no additional charge to you. One resource, Illinois Skills Match, [www.illinoisskillsmatch.com](http://www.illinoisskillsmatch.com), can fill your staffing needs. In addition, you can make use of valuable current labor market information at [www.ILWorkInfo.com](http://www.ILWorkInfo.com). The Illinois Department of Employment Security (IDES) brings to you both of these on line data bases. IDES is located in nearly 70 offices statewide, including Illinois Work Net Centers. You can access IDES and view this publication on the Internet at [www.ides.illinois.gov](http://www.ides.illinois.gov).

### Illinois Employment Service

#### ***We Can Save You Money***

Searching for the right person for a job can be a costly business expense. There are advertising expenses, staff time spent screening job applicants, and productivity lost while the job remains vacant. IDES can provide you with a quicker, more cost-effective way to hire the help you need. IDES has Illinois Skills Match, an on line job matching system containing the state's largest data base of available job seekers. Employers and job seekers can access this data base at no additional charge by logging onto [www.illinoisskillsmatch.com](http://www.illinoisskillsmatch.com).

#### **The Employment Service Commitment**

Illinois Skills Match contains information on the skills, experience levels and qualifications of thousands of Illinois job seekers. After your initial on line registration, you can use Illinois Skills Match to identify qualified job seekers. But your registration with Illinois Skills Match is just the beginning. We back our system with personal service that you won't find with other online "job boards." Our trained staff can help you tailor your job postings to get the best results for your business. Plus, we can provide you with information on tax credits and other services that may benefit your firm. IDES also offers employers (at no additional charge) the use of its local offices for recruiting new workers. At IDES, we strive to combine the speed and power of modern technology with the care and attention of old-fashioned, one-on-one personalized service.

IDES supports the stability of the Illinois economy by administering the state's employment services, labor market information and unemployment insurance programs. Using our services allows you to focus on your business, while we focus on ours—supporting you and the economic vitality of Illinois.

#### **How to Find the Nearest IDES Office**

For your nearest IDES office visit our Website at [www.ides.illinois.gov](http://www.ides.illinois.gov) or call (888)-367-4382.

#### **How the Employment Service Can Help**

- Online screening and selection of jobseekers who match your specifications.
- Referral of job candidates matching your job specifications.
- Recruitment for special skills—conducted at an IDES office or at a site of your choice.
- Worldwide exposure of your job openings.
- Labor market information for your local area.
- Special assistance in layoff situations. Call us if you plan a large layoff. If a large number of workers are involved, we may be able to come to your site to assist workers in filing for unemployment insurance benefits, provide them with job placement assistance, and conduct Job Search Workshops.

#### **Placing Your 'Job Order'**

Illinois Skills Match [www.illinoisskillsmatch.com](http://www.illinoisskillsmatch.com) provides employers and job seekers convenient, easy access to automated job matches. The matches are based on the employer's skill requirements and the job seeker's qualifications. Illinois Skills Match also enables IDES staff to provide one-on-one assistance to employers and job seekers through out the state.

You must be registered with Illinois Skills Match to access the system. Even before registration is complete, you will be able to create a job order worksheet and perform trial matches to determine the available pool of job seekers. Following approval of your registration, you will be able to post job orders and review all qualified job seekers who match your skill requirements.

You may then select and recruit job seekers, or you can specify that interested job seekers contact you directly.

To learn how to use [www.illinoisskillsmatch.com](http://www.illinoisskillsmatch.com), visit: <http://www.ides.illinois.gov> and click the link for "Employers: Find a New Employee," or call your local office and ask to schedule an appointment with an IDES representative.

### Tax Credits

If you hire economically disadvantaged workers, you may receive federal tax credits under the Work Opportunity Tax Credit program. You may also receive federal tax credits by hiring from the targeted group Long-Term Family Assistance (LTFA). Your IDES Employment Service specialist can help you identify qualified job seekers who also help meet the eligibility requirements for the tax credits. For more information about this program, visit the IDES Website [www.ides.illinois.gov](http://www.ides.illinois.gov).

### **Fidelity Bonding Program**

If you have made a firm offer of full-time, permanent employment to an individual with a poor credit history, dishonorable military discharge, lack of employment history, or a criminal conviction, IDES, at no cost to you, can arrange a bond tailored to your level of risk and potential loss. You can renew your initial six-month bond for an additional six months—12 months in all. Since the program began in 1966, the default rate has remained at less than one percent.

### **Re-entry Employment Service Program**

IDES offers recruitment services, tax credits and no-cost bonding insurance for employers who would consider hiring ex-offenders desiring a second chance to re-enter society and become productive citizens. The Re-entry Employment Service Program, in coordination with other community organizations and agencies, prepares ex-offenders for employment, develops jobs for them, and helps them transition into their new jobs.

For more information on IDES Employment Services, including how to contact your local IDES office, visit our Web site at [www.ides.illinois.gov](http://www.ides.illinois.gov).

### **Labor Market and Career Information**

Keeping your eye on employment trends in Illinois' dynamic economy can help you make some of your most important business decisions—for now and for the future. Changing labor force demographics, industry job gains and losses, and wage variations across the state affect your business plans. IDES' timely labor market information will keep you up to date on economic trends.

#### **One Source Web Portal: [www.ILWorkInfo.com](http://www.ILWorkInfo.com)**

IDES now offers many of its traditional publications as well as a host of new data bases via the agency's One Source, a Web portal providing 24-hour access to vital work force and career information. One Source, at [www.ILWorkInfo.com](http://www.ILWorkInfo.com), offers Illinois employers the most comprehensive state and local labor market information, including wages by occupation, current and projected employment levels, changes in work force size, as well as unemployment rates, industry trends, and local resources for small businesses. Log onto [www.ILWorkInfo.com](http://www.ILWorkInfo.com) and access the following links to labor market and career information:

#### **Workforce Info Center**

Contains current and historical demographics, workforce and occupational information for employers, jobseekers, local workforce planning boards, and economic development professionals.

#### **Career Resources**

Connects users to a variety of career exploration products for elementary, middle, and high school students and adults.

#### **LMI Source**

Contains complete labor market reports, data, and publications that can be viewed on line or saved on your computer:

- Workforce Availability (Affirmative Action Data)
- Industry and Occupational Employment Projections
- Occupational Wage Data

#### **I\* Compass**

An online training tool designed to help customers gain foundational knowledge of the data and information available at the Websites described above.

### **Other Resources**

#### **Workforce and Career Information Guide**

This guide provides an overview of IDES labor market information products and services and a listing of IDES labor market economists stationed across Illinois.

#### **Labor Market Economists**

IDES has labor economists who are experts on local economies in Illinois.

IDES economists can help employers access a gold mine of information about their local workforce. To get in contact with a labor market economist, call (866)663-7723 or log onto <http://lmi.ides.state.il.us/perassis.htm>.

#### **For More Information**

Call toll free (866)663-7723 or e-mail us at [des.lmi@illinois.gov](mailto:des.lmi@illinois.gov). You can also write to: IDES, Economic Information and Analysis, 33S. State St., 9thFloor, Chicago, IL 60603-2901.

#### **IDES Needs Your Help**

Employers supply much of the raw data IDES uses to prepare its labor market information. The agency periodically surveys employers about their payrolls—the number of workers employed, occupations represented, wages paid, etc. If you receive such a survey, please take the time to respond. Your cooperation will greatly enhance the information's completeness and

accuracy, resulting in a more useful decision-making tool for everyone. IDES will maintain the confidentiality of any information you provide.

## Unemployment Insurance

Illinois' unemployment insurance system shields thousands of workers each year from the full effects of temporary joblessness. Unemployment insurance benefits partially offset lost wages, enabling workers to maintain themselves and their families while they search for new jobs. In turn, the dollars they put back into the economy fuel business, reducing further job loss. Economic downturns would be far more disruptive without unemployment insurance.

If you are an employer subject to the Illinois Unemployment Insurance Act, you play a threefold role in this insurance program:

- Through state unemployment contributions, you supply the funds IDES uses to pay weekly benefits to the eligible unemployed.
- You may contribute federal unemployment taxes to fund IDES' administration of both the unemployment insurance and employment service programs.
- You provide IDES with information that helps determine which of your former employees are eligible to receive benefits.

## Learn More about Your Role

To effectively exercise your rights and responsibilities, it's helpful to be familiar with the content of the Illinois Unemployment Insurance Act. IDES publishes a user-friendly *Guide to the Illinois Unemployment Insurance Act*, which explains the law's complex provisions. If you do not have a current Guide, contact your IDES Regional Revenue Office (see directory, page 10) for a free copy. You may also obtain a copy of the Unemployment Insurance Act. Both publications are also available on the Internet at [www.ides.illinois.gov/publications](http://www.ides.illinois.gov/publications).

## Funding Workers' Benefits

### ***Your Unemployment Insurance Liability***

Every for-profit employer subject to the Illinois Unemployment Insurance Act is required to share in the cost of benefits IDES pays to the eligible unemployed. The following is an outline of your part in the benefit-funding process. If you have questions, call your IDES Regional Revenue Office (see directory, page 10).

### ***If You Are a New Employer***

Every newly created employing unit must register with IDES within 30 days of commencing business. Use form UI-1, Report to Determine Liability Under the Illinois Unemployment Insurance Act.

### ***When Contributions Begin***

Most for-profit employers become subject to the Illinois Unemployment Insurance Act and liable for paying contributions on their taxable payroll, as soon as they have met one of the three criteria below:

- Paid \$1,500 in wages in a single calendar quarter, or employed one or more persons for at least part of a day in each of 20 weeks in a given calendar year.
- In the case of domestic work, paid \$1,000 in cash wages in one calendar quarter; or
- In the case of farm work, paid \$20,000 in cash wages in one calendar quarter, or employed 10 or more workers in each of 20 weeks in a given calendar year.

Once you become liable, you must pay quarterly contributions on your taxable payroll for that entire year and for the following calendar year.

**A nonprofit organization**, as defined by the Illinois Unemployment Insurance Act, will become liable for the year when it has employed four or more persons during each of 20 weeks in a given calendar year. A nonprofit organization can opt to reimburse IDES for benefits paid to its former employees rather than making quarterly contributions.

**A local governmental organization is liable** if it pays wages. The organization can also opt to reimburse IDES for benefits paid to former employees rather than making quarterly contributions.

**If you acquire a liable business or any of its assets**, liability could transfer to you. Even if the business you acquired has not been liable in the past, its "quarterly wage or weeks" record for the calendar year will be considered in determining your liability.

**You can choose to become liable.** If you do not meet any of the criteria above, but want your workers to be insured against the risk of unemployment, you may ask the IDES director for permission to elect coverage. Once you become liable, you will remain so until IDES approves your termination request.

## Termination of Liability

Once you decide to cease business operations, you are required to notify IDES of your intention. You can do this by writing a letter or by submitting Form UI-50A, Notice of Change. The form is included in the quarterly reporting packet you receive from IDES. Your notification should be mailed within five days of the date that your final quarterly report is due. If a full calendar year has passed in which you have not paid sufficient wages or employed one or more workers in 20 or more weeks, you can apply to the IDES director to terminate your coverage.

## Quarterly Filing Requirements

Your duty to report and pay contributions on your workers' wages begins with the first quarter in which you become liable, even if IDES has not notified you of your liability.

**Newly liable employers** must file a report and pay contributions not only for the current quarter but also for any previous quarters in the same calendar year.

**Large employers**, those with 250 or more employees in the prior calendar year (not quarter), must file on magnetic media (cartridge or diskette) or electronically. Large employers can file their reports using the file upload function in the Illinois Tax Net Internet application.

Except for certain employers of household help only, wage reports and contributions are due a month after the close of each calendar quarter, that is, on or before April 30, July 31, October 31, and January 31.

Each quarter, IDES sends Form UI-3/40, Employer's Contribution and Wage Report, to liable employers. Even if you do not receive a UI-3/40, it is your responsibility to obtain one and file it. You must file a quarterly wage report even if you owe no contributions. Non profit and governmental organizations are required to file, even if they reimburse IDES for benefits paid rather than making quarterly contributions.

#### **Your UI-3/40 quarterly report must include:**

- Your workers' names and Social Security numbers and total wages paid to each of them during the quarter; and
- Your calculation of the contribution amount due to IDES. Employers pay contributions at their current year's tax rate.
- You can pay your contributions via credit or debit card, check or electronic funds transfer.

For your convenience, IDES offers free software for your personal computer or mainframe. The software will calculate your taxable wages and the contribution amount due. To obtain this software, call the IDES Magnetic Media Section at (312)793-6298.

#### **Credit Card and Debit Card Payments**

Employers can pay their Illinois Department of Employment Security quarterly obligations by using most major credit cards. Employers need to refer to the coupon located at the bottom of their "Contribution and Wage Report" or at the bottom of their collections document. Using the 27-digit code at the bottom of the coupon, employers can pay their contributions with their credit card at <https://www.paybill.com/IDES>. Employers can also pay at our toll free number, (866)268-3956. The service provider charges a convenience fee. For more information, go to [www.ides.illinois.gov](http://www.ides.illinois.gov).

#### **Illinois Tax Net**

Employers may apply for an Illinois Unemployment Insurance (UI) account number over the Internet. Illinois Tax Net will assign a UI account number, determine the liability status, and issue a UI contribution rate when applicable. Also, employers may file their quarterly unemployment insurance reports and Illinois state withholding taxes through the Internet using Illinois Tax Net. The Illinois Tax Net application will calculate your taxable wages and contribution amount due. Employers may also make future dated payments through Automatic Clearing House (ACH) debit of their bank accounts. In order to begin using Illinois Tax Net go to [www.ides.illinois.gov](http://www.ides.illinois.gov) and complete the registration process.

#### **The Federal State Employment Tax**

The Federal State Employment Tax (FSET) program is a joint effort of IDES and the Illinois Department of Revenue. Illinois businesses now have the opportunity to file reports and complete programs in a single submission via the FSET program to the Internal Revenue Service. Payroll companies and large employers that want to register for FSET should go online to [www.tax.illinois.gov/TaxProfessionals/ElectronicFiling/fset.htm](http://www.tax.illinois.gov/TaxProfessionals/ElectronicFiling/fset.htm).

#### **New Hire Reporting**

IDES is responsible for obtaining information on newly hired employees in Illinois for a nationwide employer "New Hire Registry" created under federal welfare legislation. All employers must report newly hired employees within 20 calendar days of their hire date, or twice monthly if reporting magnetically or electronically. The purpose of new hire reporting is to ensure accurate and prompt determination of child support obligations so that all children will receive financial support. Employers must provide the following minimal information:

- (1) Name, address, and Social Security number of the newly hired individual.
- (2) Name, address, and Federal Employer Identification Number of the hiring employer.

Employers are also asked to report (optional):

- (1) The address to which the employer wants income withholding orders to be mailed (if different from the Federal Employer Identification Number address).
- (2) The date of hire. Defined as the first day of work, the date of hire will be used by IDES to identify individuals who may be receiving unemployment insurance benefits improperly.

In addition to magnetic cartridge, diskette or compact disc, (Multi-State employers must use this method of reporting), new hire information may be submitted via fax at (217) 557-1947, by e-mail at [DES.NHire@illinois.gov](mailto:DES.NHire@illinois.gov), online at [www.ides.illinois.gov](http://www.ides.illinois.gov), or by U.S. mail to: IDES, New Hire Directory, P.O. Box 19473, Springfield, IL 62794-9473.

#### **Your Contribution Rate**

Once a year, in accordance with the Illinois Unemployment Insurance Act, IDES assigns the rate you will use to calculate your quarterly contributions. Your contribution rate is based on your own experience.

If you take over all or most of a liable employer's business, you may inherit your predecessor's tax rate.

As a new business, you will be assigned an entry-level rate for your first two or three years, depending on your experience with unemployment claims. After that, you are assigned a variable rate based on your own experience and the experience of

the entire state. The variable rate reflects the amount of benefits IDES has paid to your former workers in the past years and the size of your payroll. You should keep track of benefits charged to your account since they will ultimately affect your tax rate. Review the Statement of Benefit Charges (Form BEN-118) that IDES sends each quarter. If you believe you have been improperly charged, you have 45 days to file a protest. IDES mails your annual Contribution Rate Determination in November prior to the effective year. If you believe you have been assigned an incorrect rate, you have 15 days from the date the notice was mailed to file a protest.

### **"Balance Due" and "Overpayment" Statements (Statements of Account)**

IDES will send you a Statement of Account if there is a balance due or an overpayment on your account. If you receive a Balance Due Statement, you should pay promptly to avoid additional interest. If you have any questions, contact your Regional Revenue Office at the address and telephone number printed in the upper left-hand corner of the Statement. If you receive an Overpayment Statement, you may deduct the credit when filing your quarterly report or you may request a refund by completing Form UI-28S Refund Request Form, which is included with the statement. If you do not receive a Form UI-28S, you may request a Form UI-28, Employer's Claim for Refund, by contacting the Employer Services Hot Line or your Regional Revenue Office or via the IDES Website [www.ides.illinois.gov](http://www.ides.illinois.gov).

### **Penalties and Interest**

Penalties for late filing of a Quarterly Contribution and Wage Report can range from \$50 to \$5,000.

Unpaid balances, whether they are contributions or reimbursements, accrue interest at the rate of two percent per month.

In some cases, the IDES director may waive payment of penalty and interest. You must apply for a waiver within 30 days after IDES mails your notification that you are delinquent. You must show good cause for your late filing and pay the full amount of past due contributions.

### **Assessments**

If, despite the notices you receive, you fail to pay what you owe, the IDES director will initiate legal action against you. You will receive a Determination and Assessment stating the amount due. If you do not protest the Determination and Assessment within 20 days of its mailing date, it will become final. At that point, you lose your right to deny liability for the amount due, and IDES can take more aggressive collection action.

### **Due Process**

You have the right to dispute virtually every action IDES takes in regard to your account until a decision has become final. It is important that you review immediately each document IDES sends you because you must observe specified timeframes for filing a protest.

Previous sections have discussed how you can protest rates or benefit charges and apply for refunds or waivers. If you disagree with the outcome, you may file a Protest and Petition for Hearing. You will then be assigned a date for a hearing before a representative of the director.

Your hearing may be held in person, or at your request, by telephone. You may have representation, and you may present witnesses and documents to support your arguments.

After your hearing, the director's representative will send a recommendation for disposition to the director and to you. You can file an objection within 20 days of its mailing. The director will review the recommendation along with any objections and issue a decision.

If you disagree with the director's decision, you may file a complaint with the Circuit Court of the county in which the hearing was held within 35 days of the decision's mailing date.

### **Audits**

When an employer under pays or fails to pay unemployment insurance contributions, other employers wind up paying the difference. To prevent this, IDES monitors the accuracy of employers' wage reporting through an audit program. An IDES auditor may call on you to compare your wage reports to your payroll records. You are required to keep your payroll records for five years and allow the auditor to review them.

### **You Can Help Stop Fraud**

If all employers paid their fair share, the amount of contributions required from each would decrease. If you know of a fraudulent employer, contact IDES Audit & Collections Subdivision, 33 S. State St., 10<sup>th</sup> Floor, Chicago, IL 60603-2802; (312) 793-1920; or IDES Benefit Payment Control, 33 S. State St., 8<sup>th</sup> floor, Chicago, IL 60603-2901; (312) 793-3200. The information you provide will be held in strictest confidence; however, IDES will not investigate information from anonymous sources.

### **Take Advantage of IDES Services**

IDES offers a variety of services to help you meet your tax responsibilities under the Illinois Unemployment Insurance Act. Just contact the Regional Revenue Office that serves you to:

- Obtain forms and answers to your questions;
- Arrange for the person or service bureau handling your unemployment insurance account to receive all correspondence from IDES;
- Ask about filing your reports on magnetic media (cartridges, diskettes, etc.) or paying your contributions electronically, a fast, more cost-effective alternative to conventional methods; and
- Schedule your employer group for a customized IDES seminar or a video taped presentation on topics of your

choice.

## **IDES and Your Workers**

### **Keep Your Employees Informed**

If you are subject to the Illinois Unemployment Insurance Act, you are required to inform your workers about their rights to unemployment insurance benefits.

#### **Post a Notice**

Certain notices must be posted where workers can see and read them. One such poster, Notice to Workers About Unemployment Insurance Benefits (Form BEN-57), outlines the claims filing process and the eligibility criteria. Download the poster from the IDES Website at [www.ides.illinois.gov](http://www.ides.illinois.gov) or obtain free copies from the Employer Services Hotline: 33 S. State St., 10<sup>th</sup> floor, Chicago, IL 60603-2901; (312)793-4880, Option 1, or (800)247-4984, Option 1.

#### **Hand Out a Brochure**

When a worker leaves your employ, you must give him or her a copy of the brochure "What Every Worker Should Know About Unemployment Insurance" (Form BEN-39). If you can not hand-deliver it, you must mail it to the worker's last known address within five days of separation. An IDES office near you will supply the brochures at no charge.

### **Planning a Significant Layoff?**

Contact your local IDES office. Agency representatives may be able to meet with your workers at the job site to explain the unemployment insurance program, discuss the re-employment assistance available through the IDES Employment Service, and help them apply for each.

### **Keep IDES Informed**

IDES uses the contributions or reimbursements you pay to insure your workers against involuntary unemployment. IDES depends on you to supply information to ensure that only the eligible unemployed receive benefits and that benefits are paid in the correct amount. To qualify for unemployment insurance benefits, workers must meet both monetary and nonmonetary criteria. After benefit payments begin, the worker must meet certain nonmonetary criteria to continue receiving them.

#### **Workers' Monetary Eligibility**

The worker must have earned at least \$1,600 in wages during a 12-month base period. The base period is defined as the first four of the five completed calendar quarters preceding the worker's initial claim for benefits. At least \$440 of the \$1,600 must have been earned during quarters other than the one in which earnings were highest. If you have been awarded temporary total disability benefits under a workers' compensation act or other similar acts, or if you only have worked within the last few months, your base period may be determined differently. Contact your local IDES office for more information.

Note: Unemployed workers can apply for unemployment insurance benefits at a local IDES office or online at [www.ides.illinois.gov](http://www.ides.illinois.gov).

#### **Workers' Nonmonetary Eligibility**

IDES may find a claimant ineligible for benefits at the outset. Some possible reasons:

- Voluntarily quitting a job without good cause attributable to the employer
- Discharge for misconduct connected with the job
- Involvement or participation in a labor dispute

Some reasons why benefits may be discontinued:

- Physical inability to work
- Failure to adequately search for work
- Unavailability for work, including refusal of a suitable job offer or refusal of a former employer's recall.

### **Weekly Benefit Amounts**

Eligible claimants can receive up to 26 full weeks of regular benefits during the year after they first file a claim. During periods of high unemployment, additional weeks of extended benefits may be authorized.

The amount of weekly benefits paid depends on the amount of wages earned during the base period --specifically, on average weekly earnings during the two quarters in which earnings were highest. The Act sets minimum and maximum weekly benefit amounts; within those limits, a claimant's weekly benefit amount will be a little less than half of his or her former wages. The weekly benefit payment may be increased by a dependent's allowance. It may be decreased if the claimant receives income from other sources. Claimants can receive benefit payments by check, debit card, or direct deposit.

### **Benefit Charges**

IDES lists each benefit payment in the account records of a "chargeable employer." These "benefit charges" ultimately affect the employer's tax rate. You are the chargeable employer if you:

- Separated the claimant from work or reduced the claimant's hours, causing the claimant to become unemployed; and
- Were the last one to employ the claimant before this former employee filed the claim, and you employed the claimant for at least 30 working days, or

- Provided employment that allowed the claimant to requalify for benefits after the claimant was previously disqualified for certain reasons.

### How to Contest a Claim

Under the Illinois Unemployment Insurance Act, you have a right to protest your former employees' claims and to appeal any adverse decision.

When a worker files a claim, IDES will mail you a **Notice of Claim**. The Notice of Claim will tell you if you appear to be the chargeable employer for that claim. You can use the accompanying form to protest either the claimant's eligibility or your status as chargeable employer—or both. You have 10 days to file your protest by returning the form, or a letter in lieu, to the address indicated. It is important that you reply by the due date indicated on the form; otherwise, you forfeit the right to appeal any subsequent decisions.

After you file your protest, you will receive a **Notice of IDES' Determination**. IDES may have ruled in the claimant's favor. In that case, you have the right to request a reconsideration/appeal. You must file your request within 30 days after your Notice of Determination was mailed. Claimants and employers have similar appeal rights.

Upon scheduling your hearing, IDES will send you a Notice of Hearing indicating the date, time, and place, along with a brochure to help you prepare. At the hearing, usually conducted by phone, both you and the claimant will have the opportunity to state your respective cases and to use witnesses and documents to support your arguments.

After the hearing, you will receive a **Referee's Decision** in the mail. If IDES has decided in the claimant's favor, you have 30 days to **appeal again to the Board of Review** -- a panel, independent of IDES, appointed by the Illinois governor. The Board will probably not hold a hearing but will review documents pertinent to the case and make its own decision. If you disagree with the Board of Review's decision, you have 35 days to **appeal to the county Circuit Court**.

### In Case of a Labor Dispute

Do not wait for your workers, unemployed due to a strike or lockout, to file claims for unemployment insurance benefits. Within five calendar days of the work stoppage, mail a list of the workers' names and Social Security numbers to the IDES Labor Dispute Unit: 33 South State St., 9<sup>th</sup> floor, Chicago, IL 60603-2901.

If filed within five calendar days of the work stoppage, IDES will consider your letter a timely protest for any claim filed by a listed worker during the labor dispute. After conducting an investigation, the Department will send you a **Notice of Claims Adjudicator's Determination** indicating which groups of workers were allowed benefits and which were denied.

**To appeal the Claims Adjudicator's Determination:** Within 30 days write a letter to the IDES director and send it to the Labor Dispute Unit: 33 South State Street, 9<sup>th</sup> floor, Chicago, IL 60603-2901. This letter should explain why you disagree with the determination. A representative of the director will then conduct a hearing. After the hearing, you will receive a copy of the representative's report and recommendation, to which you may file an objection within 10 days. The report and any objections will be sent to the director, who issues IDES' final decision. It may be appealed within 35 days to the county Circuit Court.

### Conserve Your Dollars

The money you pay quarterly to IDES under the Illinois Unemployment Insurance Act goes to workers in the form of unemployment insurance benefits. The money you pay to the federal government under the Federal Unemployment Tax Act supports IDES' administration of the unemployment insurance program. Following are ways you can help IDES use those tax dollars effectively

- Protest the claims of workers who you believe are not entitled to benefits.
- Refrain from protesting claims you know are valid.
- Notify IDES of claimants who no longer qualify for benefits—those who have returned to work, have received disqualifying income, are not actively looking for work, etc.
- Cooperate with IDES investigations of claimants' work search activities and other eligibility issues.

### Useful Telephone Numbers

<b>Affirmative Action</b>	<b>Office of Federal Contract Compliance</b> (312) 596-7010 TDD: (312) 596-7043
<b>Americans with Disabilities Act</b>	<b>U. S. Equal Employment Opportunity Commission</b> (312) 353-2713
<b>Civil and Human Rights</b>	<b>U. S. Equal Employment Opportunity Commission</b> (312) 353-2713 <b>Illinois Department of Human Rights</b> Chicago: (312) 814-6200 TDD: (312) 263-1579 Springfield: (217) 785-5100 TDD: (217) 785-5125
<b>Employer Assistance (Labor law, required posters, etc.)</b>	<b>Illinois Department of Labor</b> Chicago: (312) 793-2800 Springfield: (217) 782-6206

<b>Incorporation</b>	<b>Illinois Secretary of State</b> Chicago: (312) 793-3380 / (312) 814-6165 Springfield: (800) 252-8980 / (217) 782-7880
<b>Layoffs and Plant Closures</b> (government requirements, worker benefits)	<b>Illinois Department of Commerce and Economic Opportunity</b> Chicago: (312) 814-7179 Springfield: (217) 782-7500
<b>Tax Assistance</b>	<b>Internal Revenue Service (federal)</b> (800) 829-3676 <b>Illinois Department of Revenue (state)</b> Chicago: (312) 814-3141 Springfield: (800) 732-8866 (217) 524-4772 (business hotline only) Order forms: (800) 356-6302
<b>Worker's Compensation</b>	<b>Illinois Workers' Compensation Commission</b> Chicago: (312) 814-6611 Springfield: (217) 785-7087
<b>Wages and Hours, Child Labor, Family and Medical Leave, etc.</b>	<b>U. S. Department of Labor</b> Wage and Hour Division (312) 596-7230 <b>Illinois Department of Labor</b> Chicago: (312) 793-28 Springfield: (217) 782-620600

### Notice of Nondiscrimination

IDES is an equal opportunity employer and complies with all state and federal nondiscrimination laws in the administration of its programs. Auxiliary aids and services are available upon request to individuals with disabilities. The IDES Equal Employment Opportunity (EEO) officer is responsible for compliance and can be reached at (312) 793-9290 or (TTY) (888) 340-1007.

### IDES Revenue Offices

#### Chicago Region \*

527 South Wells St, Suite #100  
Chicago, Illinois 60607  
(312) 793-5000

#### Northern Region

260 East Indian Trail Road  
Aurora, Illinois 60505  
(630) 844-8455

#### Central Region \*\*

850 E. Madison St., 2<sup>nd</sup> floor  
Springfield Illinois 62704  
(217) 782-2790

\* Employers assigned to the Metro South Region should contact the Chicago Region Revenue office for revenue services.

\*\*Employers assigned to the Northwest and Southern Regions should contact the Central Region Revenue office for revenue services. If you are unable to resolve a problem through your regional revenue office, contact the following sections of IDES' Central Office:

<b>Employer Services Hot Line</b> 33 S. State St., 10 <sup>th</sup> floor Chicago, IL 60603-2901 (312) 793-4880, Option 1 (800) 247-4984, Option 1 TTY/TDD (866) 212-8831	<b>Problem Resolution</b> 33 S. State St., 10 <sup>th</sup> floor Chicago, IL 60603-2901 (800) 793-1900
<b>For Information on Magnetic Filing:</b> Document Control, Magnetic Media 33 S. State St., 10 <sup>th</sup> floor Chicago, IL 60603-2901 (312) 793-6298	<b>For Information on New Hire Reporting</b> Revenue Administration 33 S. State St., 10 <sup>th</sup> floor Chicago, IL 60603-2901 (800) 327-4473

If you would like a **speaker** for your group: Employer Assistance, 33 S. State St., Chicago, IL 60603-2901 (312) 793-3955



## Fax Lines for Customers

### ALL NEW HIRE REPORTS

(217) 557-1947(24-hour fax line)

### Central Office Fax Numbers

Certain forms and requests can be **FAXED** to the IDES Central Office in Chicago:

<b>Labor Disputes</b>	(312) 793-2358
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Report of Workers Affected by Labor Dispute (Ben-24) and Appeal to Labor Dispute Determination

#### **Benefit Charging System—**

Adjudication Review	(312) 793-2358
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Protest to BIS-1

18 or 118R— Quarterly Notice of Benefit Charges

<b>Board of Review</b>	(312) 793-2373
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Appeal from Referee's Decision

<b>Benefit Appeals</b>	(312) 793-1119
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Request for Re-opened Hearing

<b>Administrative (Tax) Appeals</b>	(312) 793-2584
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Appeal from Director's Ruling, Appeal from Director's Order

<b>Benefit Payment Control</b>	(312) 793-2356
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Appeal of Fraud Determinations, Appeal of Nonfraud Overpayment Determinations and Investigations.

<b>Employer Services</b>	(312) 793-6296
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Appeal from Director's Orders and Rulings Denying Waiver of Penalty and Interest, Protests of Rate Determinations (Affiliates and Partial Transfers)

<b>Revenue — Document Control</b>	(312) 793-2362
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Appeals from Director's Orders and Rulings Denying Waiver of Magnetic Filing Penalties

<b>Revenue — Refunds</b>	(312) 793-4351
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Appeals from Director's Orders and Rulings Denying Claims for Refunds

<b>Revenue — Collections</b>	(312) 793-2361
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Protests of Determinations and Assessments, Appeals from Director's Orders and Rulings Denying Waiver of Penalty and Interest

<b>Revenue — Field Audit</b>	(312) 793-6542
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Audits

<b>Benefit Appeals (Springfield)</b>	(217) 524-7824
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Request for Re-opened Hearing

### Responding to Forms through Regional and Local Offices

Responses to the following notices must be sent to the local office where the claim was filed using the fax number that appears on the form:

BIS – 32 Notice of Claim

BIS – 134 Notice of Determination to Employer

BIS – 137 Notice of Chargeability Decision to Employer

BIS – 203 Notice to Employer of Insufficient Protest

BIS – 275 Notice of Determination to Claimant

### CHICAGO REGION

<b>Benefit Charging</b>	(312) 793-2423
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Chargeability Protests, Protests to BIS-118s or 118Rs — Quarterly Notice of Benefit Charges

<b>Regional Revenue Office</b>	(312) 793-2424
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Protests of Rate Determinations, Appeal from Director's Orders and Rulings Denying Waiver of Penalty and Interest, Protests of Determinations and Assessments Resulting from Field Audits

## LOCAL OFFICES

The following are **FAX** numbers for protesting claim notices (BIS 32) and appealing determinations of unemployment insurance benefits:

### Chicago

715 East 47 <sup>th</sup> Street	(773) 227-7117
1657 South Blue Island	(312) 243-1343
3500 West Grand	(773) 227-7132
4931 West Diversey	(773) 889-6844
1515 East 71 <sup>st</sup> Street	(773) 493-3737
8750 South Stony Island	(773) 221-3974
837 West 119 <sup>th</sup> Street	(773) 821-4922
2444 West Lawrence	(773) 334-6833

## METRO SOUTH REGION

<b>Benefit Charging</b>	(708) 596-8814
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Chargeability Protests, Protests to BIS-118s or 118Rs — Quarterly Notice of Benefit Charges

<b>Regional Revenue Office</b>	(312) 793-2424
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Protests of Rate Determinations, Appeal from Director's Orders and Rulings Denying Waiver of Penalty and Interest, Protests of Determinations and Assessments Resulting from Field Audits

## LOCAL OFFICES

The following are **FAX** numbers for protesting claim notices (BIS 32) and appealing determinations of unemployment insurance benefits:

Bolingbrook	(630) 759-0665
Burbank	(708) 458-3230
Maywood	(708) 338-7702
Chicago Heights	(708) 709-3055
Harvey	(708) 596-5351
Joliet	(815) 740-5237
Kankakee	(815) 932-0648

## NORTHERN REGION

<b>Benefit Charging</b>	(630) 844-5036
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Chargeability Protests, Protests to BIS-118s or 118Rs — Quarterly Notice of Benefit Charges

<b>Regional Revenue Office</b>	(630) 844-5037
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Protests of Rate Determinations, Appeal from Director's Orders and Rulings Denying Waiver of Penalty and Interest, Protests of Determinations and Assessments Resulting from Field Audits

## LOCAL OFFICES

The following are **FAX** numbers for protesting claim notices (BIS32) and appealing determinations of unemployment insurance benefits:

Arlington Heights	(847) 981-7435
DeKalb	(815) 748-5572
Elgin	(847) 888-5547
Evanston	(847) 864-0166
Grayslake	(847) 543-7469
Lombard	(630) 495-0617
North Aurora	(630) 844-5033
Rockford	(815) 395-8669
Woodstock	(815) 338-2706

## NORTHWEST REGION

<b>Benefit Charging</b>	(309) 671-3178
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Chargeability Protests, Protests to BEN-118s or 118Rs — Quarterly Notice of Benefit Charges

<b>Regional Revenue Office</b>	(217) 524-0646
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Protests of Rate Determinations, Appeal from Director's Orders and Rulings Denying Waiver of Penalty and Interest, Protests of Determinations and Assessments Resulting from Field Audits

## LOCAL OFFICES

The following are **FAX** numbers for protesting claim notices (BIS32) and appealing determinations of unemployment insurance benefits:

Freeport	(815) 233-5267
Galesburg	(309) 343-0541
Moline	(309) 764-0567
Ottawa	(815) 434-0073
Peoria	(309) 671-3066
Pekin	(309) 346-0497
Sterling	(815) 625-7494

## CENTRAL REGION

<b>Benefit Charging</b>	(217) 557-2067
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Chargeability Protests, Protests to BIS-118s or 118Rs — Quarterly Notice of Benefit Charges

<b>Regional Revenue Office</b>	(217) 524-0646
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Protests of Rate Determinations, Appeal from Director's Orders and Rulings Denying Waiver of Penalty and Interest, Protests of Determinations and Assessments Resulting from Field Audits

## LOCAL OFFICES

The following are **FAX** numbers for protesting claim notices (BIS32) and appealing determinations of unemployment insurance benefits:

Bloomington	(309) 828-9968
Champaign	(217) 278-5726
Danville	(217) 442-0907
Decatur	(217) 875-8778
Jacksonville	(217) 524-7848
Litchfield	(217) 524-7848
Quincy	(217) 222-1564
Springfield	(217) 524-7848

## SOUTHERN REGION

<b>Benefit Charging</b>	(618) 242-6190
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Chargeability Protests, Protests to BIS-118s or 118Rs — Quarterly Notice of Benefit Charges

<b>Regional Revenue Office</b>	(217) 524-0646
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Protests of Rate Determinations, Appeal from Director's Orders and Rulings Denying Waiver of Penalty and Interest, Protests of Determinations and Assessments Resulting from Field Audits

## LOCAL OFFICES

The following are **FAX** numbers for protesting claim notices (BIS32) and appealing determinations of unemployment insurance benefits:

Alton	(618) 466-8261
Belleville	(618) 277-5814
Centralia	(618) 532-0380
East St. Louis	(618) 271-0622
Effingham	(217) 347-7680
Glen Carbon	(618) 656-6403
Marion	(618) 998-1231
Mattoon	(217) 235-0344
Mount Vernon	(618) 244-0353
Murphysboro	(618) 684-6809

## IDES Local Offices

<b>Chicago Region</b>		
<b>Local Offices</b>		<b>Phone Numbers</b>
3500 WEST G RAND AVENUE	Chicago	(773) 227-7117
2444 WEST LAWRENCE	Chicago	(773) 334-6646
4931 WEST DIVERSEY	Chicago	(773) 889-6820
715 EAST 47 <sup>TH</sup> STREET	Chicago	(773) 538-9811
1657 SOUTH BLUE ISLAND	Chicago	(312) 243-5100
DALEY COLLEGE, 7500 S. PULASKI ROAD	Chicago	(773) 884-7000
83 WEST 119 <sup>TH</sup> STREET	Chicago	(773) 821-4100
8750 SOUTH STONY ISLAND	Chicago	(773) 221-3737
1515 EAST 71 <sup>ST</sup> ST	Chicago	(773) 947-2500
<b>Metro South Region</b>		
1010 DIXIE CHICAGO HTS.	Chicago Hts.	(708) 709-3000
16845 S. HALSTED	Harvey -2325	(708) 596-2325
250 NORTH CHICAGO STREET	Joliet -5100	(815) 740-5100
255 NORTH SCHUYLER	Kankakee -0035	(815) 932-0035
321 QUADRANGLE DRIVE	Bolingbrook -0647	(630) 759-0647
5608 WEST 75 <sup>TH</sup> PLACE	Burbank	(708) 458-0500
35 SOUTH 19 <sup>TH</sup> AVENUE	Maywood	(708) 338-6900
2138 S. 61 <sup>ST</sup> COURT, SUITE 301	Cicero	(708) 222-3100
<b>Northern Region</b>		
723 WEST ALGONQUIN	Arlington Hts.	(847) 981-7400
800 LANCER LANE	Grayslake	(847) 543-7400
1 N. GENESEE	Waukegan	(847) 377-3450
30 DUPAGE COURT	Elgin	(847) 888-7900
2 SMOKE TREE PLAZA	North Aurora	(630) 844-6640
501 COLLEGE AVENUE SUITE 100	Aurora	(630) 978-9396
303 NORTH MAIN STREET	Rockford	(815) 395-6600
500 RUSSEL COURT (815) 338-7100	Woodstock	(815) 338-7100
837 S. WESTMORE-MEYERS RD., SUITE B1	Lombard	(630) 495-4345
1701 EAST LINCOLN HIGHWAY (ROUTE 38)	DeKalb	(815) 756-4893
1615 OAK AVENUE	Evanston	(847) 864-3530
<b>Northwest Region</b>		
2323 EAST LINCOLNWAY	Sterling	(815) 625-2313
4703 16 <sup>TH</sup> STREET – SUITE F (309) 764-8731	Moline	(309) 764-8731
406 ELM STREET	Peoria	(309) 671-3114
200 SOUTH SECOND STREET – SUITE # 10	Pekin	(309) 346-4171
1550 FIRST AVENUE E- SOUTH TOWNE MALL	Ottawa	(815) 434-3111
1826 SOUTHWEST AVENUE	Freeport	(815) 232-7171
821 WEST MAIN	Galesburg	(309) 343-3100
<b>Central Region</b>		
207 EAST HAMILTON ROAD	Bloomington	(309) 827-6237
1307 N. MATTIS AVENUE - P.O. BOX 3369	Champaign	(217) 278-5700
407 NORTH FRANKLIN - P.O. BOX 510	Danville	(217) 442-0238
757 WEST PERSHING ROAD - P.O. BOX 25440	Decatur	(217) 875-8750
107 NORTH THIRD STREET - P.O. BOX 889	Quincy	(217) 222-1560
502 EAST EDWARDS	Litchfield	(217) 324-2138
116 S. PLUM STREET - P.O. BOX 260	Carlinville	(217) 854-6115
850 SOUTH MAIN STREET	Jacksonville	(217) 245-5148
1300 SOUTH NINTH STREET - P.O. BOX 19493	Springfield	(217) 782-3846
741 W. WASHINGTON SUITE #2	Pontiac	(815) 842-2693
<b>Southern Region</b>		
2311 HOFFMAN DRIVE	Effingham	(217) 342-4149
333 POTOMAC BLVD., SUITE E	Mt. Vernon	(618) 244-1700
223 SOUTH 13 <sup>TH</sup> STREET	Murphysboro	(618) 687-2341
8195 EXPRESS DRIVE	Marion	(618) 997-6835
325 S. POPLAR - P.O. BOX 827	Centralia	(618) 532-4741
90 NORTH PORT DRIVE	Alton	(618) 466-8221
50 KREIGE FARM ROAD	Glen Carbon	(618) 656-6100
601 JAMES R. THOMPSON BLVD, BLDG E	East St. Louis	(618) 271-7750
4519 WEST MAIN - P.O. BOX 23650	Belleville	(618) 277-5678
305 RICHMOND AVE EAST	Mattoon	(217) 235-2222